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BOOK REVIEWS.

THE FINANCIAL HISTORY OF VIRGINIA, 1609-1776—By William Zebina Ripley. Price 75 cents. Columbia College Studies in History, Economics and Public Law.

As but few Virginians are willing to take the trouble to study diligently the history of Colonial Virginia and publish their researches, one feels inclined to thank publicly any one born elsewhere, who publishes a work on that subject.

Certain it is, that about such a work we would rather speak a word of praise than one of unfavorable comment. But it is time that historical publications about Virginia should be at least accurate. We regret to say that the above-named work is greatly lacking in that quality; one so essential to a work which treats not only of history, but also of finance, subjects which, above all others, demand facts and figures. What makes the inaccuracies of the above work so surprising is that the correctness of nearly all of its statements is seemingly guaranteed by foot-notes, referring to volume and page of some earlier work. Yet frequently the reference has no bearing upon the subject of the text, sometimes only supports it in part, and sometimes disproves the assertion it is cited to justify. We cannot undertake to notice in detail the whole book. We shall rather confine our comments to those parts which deal with the earlier and more uncertain history of the Colony.

On the first page of the text we have what purports to be an accurate quotation from the instructions issued under charter of 1606. The quotation gives the substance of the instruction referred to, but it is not what it purports to be, a full and accurate quotation. On the next page, when speaking of a change from trading in a common stock to individual ownership, it is said that "The first modification of this system was introduced in 1613 under Governor Dale." Sir Thomas Dale was not Governor in 1613, as Sir Thomas Gates did not leave Virginia until 1614. If the change took place while Dale was Governor it took place in 1614. We may remark also, that it is open to dispute whether the change was brought about by Dale or by Gates. It is true that Campbell and Burk, following Smith, ascribe the change to Governor Dale. But in the "Briefe Declaration," &c., "by the Ancient Planters," it is stated that the change was made because of a "petition to Sir Thomas Gates [then Governor] to grant them that favor that they might employ themselves in husbandry," &c., &c.; which petition was granted upon condition that "they would paye the yearlye rent of three barrells of come and

one month's worke to the Collonye." And in the same declaration a complaint is made against Sir Thomas Dale about his breaking his promise with those persons, who were induced "to worke in the building of Charles City and Hundred" upon certain assurance; a complaint which, if true, would tend to show that Dale was not the person who made the favorable change above mentioned. We may note also that the "Ancient Planters" does not assert that the more favorable terms were only given to persons residing in Bermudas Hundred; a statement made by Smith and the other historians of Virginia, as well as by Mr. Ripley. But Mr. Ripley has no support for the statement that those tenants had to pay a "tribute of two and a half *bushels* of corn yearly to be paid to the *proprietors*;" although he cites Virginia Historical Collections, Vol. VII, page 22, as authority for the statement. In the first place, the work referred to gives no color to the assertion. Smith and the other historians state that the tribute was two and a half *barrels*. And they all state with equal clearness that the tribute was to be paid, not to the "proprietor," but "to the store."

It would be hard to conceive why the author asserts that the tribute was paid to the "proprietor," but for the fact that, a few lines preceding that statement, he made a statement equally as incorrect, about Bermudas Hundred being a grant made to Governor Dale, and the first of the proprietary grants. We are not aware that any one before Mr. Ripley had ever thought that Bermudas Hundred was aught but a public settlement. The quotation which Mr. Ripley makes on the same page, from the above-mentioned volume of Virginia Historical Collections, page 65, ought to have shown him, if he had not otherwise known, that the earliest plantation "of any moment was Smith's Hundred, afterwards called Southampton Hundred." Here again he does not quote correctly. And strange, the part he omits is the statement that of the "divers particular plantations, whereof the *first* of any moment [was] now called Southampton's Hundred." But Mr. Ripley had a theory as to the disastrous condition of affairs in Virginia. His theory was that it was caused by the existence of the proprietary grants. And hence he began to have such grants in existence as early as 1611, when Bermudas Hundred was taken from the Indians and settled. He makes the quotation to which we have just alluded in order to prove that "These grants were at once a result, as well as a cause, of the rapid decline of the Company," &c. The whole text, from which the quotations was taken, does not support that contention. It indeed alleges that the increase of the private plantations was contemporaneous with the "consumption" of the "estate of the public." But it nowhere intimates that the increase of one produced the consumption of the other. On the contrary, it ascribes the "consumption" to the bad management of the colony under Argall.

On page 15, he asserts that "the Company's communistic system was fruitful of so great abuses that many complaints are preserved in the old records." Doubtless many such complaints were rightfully made. But that fact does not justify Mr. Ripley in intimating that a letter from the Company to Lord DeLawar, setting forth Argall's tyranny and robbery, was a complaint from some colonist against the Company's communistic system. Nor is the author justified in calling the tobacco voted by the first assembly to the Speaker, Clerk, Sergeant and Provost-Marshal [which latter Mr. Ripley ignores] "salaries." It was remuneration for services, most of which had been already done. And the manner of distribution among them shows it was not regarded as salaries, but "a contribution to gratifie their officers."

He also states that "in 1621 the county courts began to develop." On the other hand Stith says, "Inferior courts were, therefore, in the beginning of the year 1622 appointed in convenient places," &c. He follows the last error by an inaccurate quotation from *Hening Statutes*, Vol. I, as to the establishing of a public granary, by requiring planters "exceeding the adge of 18 years, alive at the Crop after he hath been heere a year a bushel of corne." And he asserts, without the slightest justification, that that "charge upon the colonists" was caused by the establishment of those courts. It has been always believed, that the justices who served on the county courts served without remuneration. The law as to the public granary had a different object; it was to prevent a scarcity of food in the colony. Just as the law of 1619 required that each household should keep on hand a certain supply, "either upon sale or exchange."

On page 20 the author, speaking of the years just preceding the Assembly of 1629, says that a poll-tax was doubtless levied from time to time, as the records mention payments of tobacco, which could be met in no other way. But his citation of 1 *Hening Statutes* does not support his statement; for the payments there mentioned were not such as had already been made, but such as were to be paid out of the levy ordered by the Assembly of 1629. He then remarks that such "contributions, however, must have been largely voluntary." We know of no reason to suppose that any of the payments were voluntary. The Burgesses were empowered to levy for the poll-tax imposed.

We are next told that the personal responsibility of the sheriffs for all collections committed to their charge was transferred to the "masters of plantations." The sheriffs were not released, but "the masters of the severall familys" were made, *also*, responsible.

The author on the same page makes a quotation as to the change from a poll-tax to a tax upon property, and refers to it as quoted from "Remonstrance of the Assembly against the charter of a new company, 1642; Burk ii, 68;" That "remonstrance" or rather "declaration" con-

tains no such statement. The quotation is found in 1 *Hening Statutes*, p. 237, in "A Remonstrance of the General Assembly," issued to the colony, to explain why the Assembly had been in session so long, and "to present and remonstrate to the colony the weighty consequents and benefits redounding thereto by their late consultations."

The next error occurs in the statement, that the exemption of the Governor, his Council, and ten servants, each from all public charges, "was reduced to a mere personal exemption in 1642, which remained the rule until 1670." It is by no means clear that the Act of 1642-'3 did not intend to exempt the ten servants each as well as the members of the Council from all public charges, "church duties only excepted." Certain it is, that the exemption did not remain a personal one "until 1676." Under the Act of 1645, 1 *Hening Statutes*, p. 307, not only the members of the Council were exempt, but so also were their ten servants each, except as to war charges or taxes. The Act of 1661-'62 exempted the members of the Council and "ten tithables" from all public charges and taxes, "the minister and church duties excepted."

It is also an error to say that by the Act of 1630 "new comers" to the colony were liable to the payment of the public levies. They were only made liable for their proportion of the charges incurred "upon any march or service upon the enemy."

The author gives but little information, when he states that the tithes "were very considerable in amount." He could have given the definite information, that during the period, then under notice by him, the tithes were ten pounds of tobacco and a bushel of corn, except for about 18 months, during which months the ministers were also entitled to "the 20th calfe, the 20th kid or goates, and the 20th pigge."

The next error is a reference to Burk's History to sustain the statement, that the Governor after 1639 was allowed "a regular salary" "by the King from the tax upon tobacco exported," in place of the revenue from the lands formerly granted for his support. The reference gives no justification for the assertion. The first statute published by *Hening* showing that there was enacted an export tax on tobacco was one of 1657-'8. And the first Act showing that the colony paid the Governor's salary is one of 1642-'3, which was enacted with great hesitation, and with the assertion that it was not to be a precedent, and was passed because the troubles in England cut off the Governor's "severall pension and allowance from his ma'tie."

The reference to 1st *Hening*, as to levy in 1644 of eighteen pounds of tobacco per poll, shows that it was not ordered merely to pay the expenses of Governor Berkeley's visit to England, but also to pay for powder.

We next notice the author's remark that "we have already seen that all of the expenses of providing for the support of the government had

been cast upon the colony after 1625." It cannot be said that he has shown anything of the kind. Indeed, we would like to see proof of any such allegation. The statutes as to the Governor's salary would indicate that such an assertion is erroneous.

The author next notices the Act of 1645, "that [hereafter] all publique levies and county levies be raised in equal proportions out of the visible estates in the colony." Of it he says, "This act did not abolish the poll as a basis of taxation, as some historians have asserted. The capitation tax was continued at about the usual rate, while the other property taxes were merely supplementary," &c. The act was not supplementary. It took the place of the former method of taxing per poll. It declared that all public levies and county levies were to be raised "out of the visible estate." It is more than probable that what led the author to state that the method of taxation per poll was still in force, was that the act taxed "a tithable person at 20 pounds" of tobacco. But this had reference to such persons as were not only tithables, but also "visible estates," viz: slaves. Such persons had been declared by a prior act to be tithables. Mr. Ripley knew this, for he calls attention to that fact on the page preceding the one now under notice.

More than once he refers to a fact, as if it had taken place in one period of time, when in fact it took place at a different time. For instance, when speaking of the failure of sheriffs to collect taxes about 1644, he cites 2 *Hening*, to show that about that time the laws were very indefinite and enabled the sheriffs to collect at disadvantageous seasons, when in fact the act intended to be referred to by the author was passed by Bacon's Legislature, in 1676. Nor is there anything in that act to support the author's statement that the sheriffs took such times "with intention of compelling distress or forfeiture in order to increase the fees of their offices." The statute speaks of the levy being made at the "disadvantageous times," because of the "remissness of the sheriffs and collectors of the publique dues."

An error, arising from carelessness, occurs in the statement that fifty pounds of tobacco per poll was levied in 1662 for the building of James City. The rate was only thirty pounds. Another error, arising from carelessness, is the statement that upon tobacco exported a tax was laid of one shilling. The tax was two shillings. This error is repeated on page 58.

The next error of the author is one for which no excuse can be found. After referring on a preceding page to the Act of 1674, imposing a tax to defray expenses of sending commissioners to England, he alleges that the so called Virginia Long Parliament levied that extraordinary charge "entirely upon the devoted polls of the 'poorer sort.'" The act itself says it shall "be levied of and from every tithable person within this colony." That incorrect statement was made in order to

sustain the author's assertion that "class legislation was so often the rule in Virginia politics."

He next asserts that "new forts were built by levying more taxes of the same kind." If he meant by levying such charges upon the "poorer sort," the statement is as incorrect as the one last noticed. At this day it can hardly be necessary to correct his assertion as to the character of the followers of Nathaniel Bacon.

In further proof of "class legislation," he asserts that "great abuses had crept into the methods of granting land patents, which likewise bore with peculiar force upon the yeomanry, the tenants, the artisans and the poorer whites." This statement is also incorrect. The complaints about the land patents, which had caused the sending of commissioners to England, were not made about patents issued by the government of Virginia, but of some given by Charles II to his friends, "certain lords patentees."

The author, proceeding next to discuss the decline of direct taxation after 1700, alleges that there is no record of a levy of tobacco for nearly twenty years after 1710. While Hening does not print *in full* any act ordering levying from 1710 to 1730, yet he does state that in 1712, 1713, 1715, 1718, 1720, 1722, 1726 and 1727, respectively, such an act was passed, and quotes in each instance its title as "An act for raising a public levy." And while it is true that the levy ordered in 1710 was 9¼ lbs., yet that levy was for the public charge from April, 1706, to October, 1710. And the one of 10½ lbs. per poll, of which the author speaks as the levy of 1727, was the public levy for the time from February, 1727, to May, 1730.

He next cites Burk as stating that the average levy for *county* expenses was 3½ lbs. Yet Burk, speaking of the years about 1763, only states that "Three pounds and a half from each man's part of the *public levy*;" which we need hardly say was not the county levy.

Reference is made to *8th Hening* for proof of the statement that "often times the taxes of several counties at a time would remain uncollected for years." The reference justifies no such statement. The act referred to only makes provision where there was a vacancy in one sheriffly, and where in another no bond had been given.

Another loose and erroneous statement is that the levying of a tax to pay the expenses of agents sent to England to protest against the grant of Lord Culpeper, was "the occasion" for the outbreak of Bacon's Rebellion.

On page 53 we are told that an act of 1755 declared it "to be almost impossible to obtain a judgment against a sheriff for the non-payment of quit-rents collected;" when in fact the law only declared a regular suit to be "tedious and dilatory," and provided for obtaining judgment in a summary way.

He then states that the opposition to quit-rents was so great that after 1660 the sheriffs would not collect them until the passage of a certain act. Such a statement is most misleading, for the reason that until the passage of that act, there had been no duty on a sheriff to make any such collections; they having been theretofore made by collectors appointed by the Treasurer.

The author refers to *1st Hening*, 306, as substantiating his statement that "during the Commonwealth the fund [from quit-rents] seems to have been devoted to the regular governmental expenses." Yet the act says that in accordance with "*his ma'ties* gracious bounty to this colony, expressed in his late royal letters," the fund, after the payment of Treasurer's salary, should be disposed of by the Assembly.

We are then told that "after the second decade of the century, but little mention is made of these rents." Yet in 1748 an Act was passed fixing places of payment, and how such taxes were to be paid; and another, making tenants intail, or by courtesy, liable for them. The Act of 1755, already noticed, provided a summary way of getting settlements from the sheriffs for their collections of the quit-rents. The King's Proclamation of 1763 reserved quit-rents in lands to be given as bounties. An Act of 1765 provided for distraining for quit-rents.

The revenue derived from the Act of 1657, putting a tax of two shillings, per hogshead, on exported tobacco was not intended to be "devoted" to the payment of the Governor's salary. It appears from the Act immediately following it, that it was intended to be used also for other purposes.

Nor is Mr. Ripley correct when he asserts, that the said Act of 1657 was not passed, as was the Act of 1661, for fiscal rather than political reasons. Indeed the respective preambles to the two Acts are nearly word for word the same. Nor was the duty on exported tobacco reduced in 1769 to 1 sh., 6 d. per hogshead. In that year an extra, "a further duty" of 1 sh., 6 d. was laid. Nor were the poll-taxes at that time "continued at a high level to pay off the war debt." Nor is there any reason to believe that the tax of 1779 of 30 shillings, per hogshead, was imposed for any reason, but to raise revenue. It is fanciful to assert, that it was imposed to turn the attention of the planters to raising other commodities. Nor is it correct to intimate, that in 1705 a duty of six pence per poll was laid upon all passengers in merchant vessels for the first time. Such a duty had been imposed for many years.

We do not find that Mr. Ripley is any more accurate in his chapter on Local Taxes. He refers to *4 Hening*, 370, to sustain the assertion that during the 18th century the "local levy was only about four pounds." The reference speaks of a single year only, and was not for the county levy, but for a special purpose. On the same page, his language indicates that from 1676 to 1742 a number of freeholders sat with the justices

to determine the county levies, and that at the latter date the whole power was again returned to the justices. Neither assertion is justified by any publication of the Colonial Law of Virginia. It is true that such a law was passed by the Bacon or Reform Assembly; but it died on the restoration of the Berkeley Government, and was not re-enacted. Nor did the Act of 1742, referred to, pretend to restore any such exclusive power; but enacted that the justices should have power to order county levies for the building of bridges and causeways.

On the next page he incorrectly intimates, for the purpose of supporting his theory, that the local powers were being absorbed by the Assembly, that the inspection of tobacco and all the expenses caused by that system was at one time a local power.

He quotes the Act of 1774 as giving the city of Williamsburg the power to impose a poll tax "for the time being." When in fact the words quoted were used as to the city officials "for the time being." He next states, that in 1672 that city received power to levy a tax to repair streets; but that, "two years later, this plentitude of power was deemed liable to 'prove a dangerous consequence to the liberties and properties of the said citizens.'" It is true, that in 1672 that city was given the power mentioned, but along with it was given, not only two or three specified powers, but also power to raise money for "other necessary conveniences." And the Act of 1764 distinctly declared it was the general undefined power that "may prove of dangerous consequence," &c.

In discussing the object of church tithes, he asserts "at first, there had been no distinction between the parish and the county." Yet, there were no counties until 1634; while as early as 1623-'4, it was declared "that there shall be in every plantation where the people use to meete for the worship of God, a house or roome sequestered for that purpose." And in 1631, the church wardens were required to give notice "to the parishioners that they bringe the dutie of 10 lbs. of tobacco for the ministers," and also "the dutie of a bushel of corne." Nor were the church tithes fixed by the Assembly, except that it required that "current comodities," worth at least eighty pounds, should be furnished the minister.

In the chapter under the Budget we are told that in 1639 the Burgesses asserted the exclusive right of legislation in all matters of taxation, as if the assertion was then made for the first time. The reference he gives shows that he evidently intended to say in 1631. But even then he is wrong, for the Act of 1631, on that subject, is almost word for word that of 1623-'4.

The author seems to think that the system of taxation by the poll was unwise and unjust. This view admits of considerable dispute and doubt. In the first place the system was not blindly adopted from England. In

fact, the poll-tax was rarely imposed in that country, and when it was, it was a graded one. The Virginia legislators must have had some good reason for adopting a system foreign to their mother country. If the majority of the people had desired a change they could have affected it. Prior to 1654-5, the right of suffrage embraced every freeman; and with the power of electing the Burgesses, they would have required a change, if they had desired it, very earnestly. We must remember that most of the people were farmers, and hence would have been affected by any tax upon land. And we must also remember that the extreme cheapness of land tended to prevent any tax from being laid upon it. When we also remember that the owners of the large farms had to pay the poll-taxes assessed upon their slaves, we will find that the tax was not very unequally laid. Another recommendation was in its simplicity. With these reasons before them we can understand why a house of Burgesses, elected by universal suffrage among all freemen, should have held on to that system of taxation.

We cannot lengthen this notice of Mr. Ripley's book, except to say that we must advise any one desiring accurate information as to the finances of Colonial Virginia, to look for it elsewhere.

M.

THE HEAD OF A HUNDRED—By Maud Wilder Goodwin. Little, Brown & Co., Boston, Mass.

We welcome every sincere attempt to show the children of Virginia what folk their fathers were. When romance is true to the soul of facts, its service to history is greater than its debt. In this book the writer or editor, as she is styled, introduces her hero, Humphrey Huntoon, on his arrival at Point Comfort, Virginia, soon after its settlement. He is a young physician from the old country, seeking his fortune in the new world. The heroine of the story, Elizabeth Romney was safely distanced, so Huntoon imagined by his journey to America, but his memory carried with him, the "rooted sorrow" of her scornful refusal of his suit. They had been neighbors from childhood and were lovers in their teens. But ambition had jilted love, as not uncommonly happens, and we meet our hero at Point Comfort, wearing a very rueful face and seemingly with little comfort before him. But love has a wit of her own, and Mistress Betty Romney herself makes the voyage to America a few months later, to escape from the worldly marriage her father had arranged for her.

To give the incidents of the life of these two people in and around Jamestown would be to tell in brief and poorly what the author has told at some length and well. We do not find ourselves conversing, as it were, with the early settlers of Virginia, or learning, better than did the actors